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bonds or other security to be taken by the assessor of the district from which such removal is made, and may be transported from such warehouse to a bonded warehouse for the storage of merchandise at any port of entry and withdrawn therefrom for consumption or (on) payment of the duty or removed for export to a foreign country without payment of duty, in conformity with the provisions of this act relating to the removal of distilled spirits; all the rules, regulations and conditions of which, so far as applicable, shall apply to tobacco, snuff, or cigars in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff, or cigars, upon which any excise duty has been paid either before or after it has been placed in bonded warehouse.

Sec. 91. And be it further enacted, That every manufacturer of tobacco, snuff, or cigars of any description, as hereinbefore mentioned, or his chief workman, agent, or superintendent, shall, at the end of each and every month, make and sign a declaration, in writing, that no such articles or commodity, as aforesaid, has, during such preceding month or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer other than such as have been duly assessed and the duties imposed by law paid thereon, on pain of forfeiting for every refusal or neglect to make such declaration, one hundred dollars. And if any such manufacturer, or his chief workman, agent, or superintendent, shall knowingly falsify or cause falsification, such manufacturer or chief workman, agent, or superintendent, making the same, upon conviction thereof, shall forfeit three hundred dollars, or, at the discretion of the court, be liable to imprisonment for a term not exceeding one year.

Sec. 92. And be it further enacted, That if any person other than the manufacturer shall sell, or consign, or remove for sale, or part with the possession of any manufactured tobacco, snuff, or cigars, upon which the duties imposed by law have not been paid, with the knowledge thereof, such person shall be liable to a penalty of one hundred dollars for each and every offense. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, which have not been inspected, branded or stamped as required by this act, or upon which the tax has not been paid, if he has received or become payable with knowledge thereof, shall be liable to a penalty of fifty dollars for each and every offense. And any person who shall purchase or receive for sale any such tobacco, snuff, or cigars, from any manufacturer who has not a permit to manufacture, shall be liable for each and every offense to a penalty of one hundred dollars, and, in addition thereto, a forfeiture of all the articles, as aforesaid, so purchased or received, or the full value thereof.

Sec. 93. And be it further enacted, That all goods, wares, and merchandise, or articles manufactured or made (except refined petroleum, refined coal oil, gold and silver, spirituous and malt liquors, manufactured tobacco, and snuff and cigars) by any person or firm where the product shall not exceed the rate of six hundred dollars per annum, and shall be made or produced by the labor of such person or firm, or by his or their family, shall be and are hereby exempt from duty; where the product shall exceed such rate and not exceed the rate of one thousand dollars the duty shall be levied, assessed, and collected only upon the excess above the rate of six hundred dollars per annum; and in all other cases the whole annual product (including any business or transaction where one party has been furnished with materials, or any part thereof, and employed by another party to manufacture, make, or finish the goods, wares, and merchandise, or articles, paying or promising to pay therefor, and to whom the same are returned when made and finished) shall be assessed and the duty paid thereon by the producer or manufacturer. Provided, That whenever a producer or manufacturer shall use or consume, or shall remove for consumption or use any articles, goods, wares, or merchandise, which if removed for sale would be liable to taxation, he shall be assessed upon the saleable value of the articles, goods, wares, or merchandise so used or so removed for consumption or use.

Sec. 94. And be it further enacted, That upon the articles, goods, wares, and merchandise, hereinafter mentioned, except where otherwise provided, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

On candies, of whatever material made, a duty of five per cent ad valorem.

On mineral oils, except such as are known in the trade as kerosene and distillate, a duty of five cents per ton. Provided, That in case of contracts of lease of coal lands made prior to the passage of this act the lease shall pay the tax, if not otherwise agreed; and all duties or taxes on coal mines and delivered by coal operators to the consignee hereafter, if not otherwise agreed by the parties.

On lard oil, unrefined oil, and on all animal or vegetable oils, not exempted or provided for elsewhere, whether pure or adulterated, a duty of five cents per gallon.

On gas illuminating, made of coal, wholly or in part, or any other material, when the product shall not be above two hundred thousand cubic feet per month, a duty of ten cents per one thousand cubic feet; when the product shall be above two hundred thousand cubic feet per month, and not exceeding five hundred thousand cubic feet per month, a duty of fifteen cents per one thousand cubic feet; when the product shall be above five hundred thousand cubic feet per month, a duty of twenty cents per one thousand cubic feet; when the product shall be above five million cubic feet, a duty of twenty-five cents per one thousand cubic feet. And the general average of the monthly product for a year shall regulate the rate of duty herein imposed. And where any gas works have not been in operation for the next year preceding the return aforesaid, then the rate shall be regulated upon the estimated average of the monthly product. Provided, That the product required to be returned by law by any gas company shall be understood to be

the product charged in the bills actually rendered by the gas company during the month preceding the return; and all gas companies are hereby authorized to add the duty or tax imposed by law to the price per thousand cubic feet on gas sold: Provided, further, That all gas furnished for lighting street lamps, and measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house shall be subject to duty whatever the amount of product, and may be estimated; and if the returns in any case shall be understated or under-estimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: And provided, further, That gas companies located within the corporate limits of any city or town, whether in the district or otherwise, or so located as to compete with each other, shall pay the rate imposed by law upon the company having the largest production: And provided, further, That coal tar produced in the manufacture of illuminating gas, and the products of the distillation of coal tar thus produced, shall be exempt from duty.

On coal illuminating oil, refined, and naphtha, benzine, and kerosene, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other illuminating substances used for like purposes, a duty of twenty cents per gallon: Provided, That each oil, refined or produced by the distillation of coal, asphaltum, or shale, exclusively, shall be subject to pay a duty of fifteen cents per gallon, any thing to the contrary notwithstanding: And provided, further, That distillers of coal oil or naphtha, benzine, kerosene, shall be subject to all the provisions of law applicable to distillers of spirits, with regard to the licenses, bonds, returns, assessments, liens, penalties, drawbacks, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be deemed necessary for that purpose: And provided, also, That naphtha of specific gravity exceeding eight degrees, according to Baumé's hydrometer, and of the kind usually known as gasoline, shall be subject to a tax of five per centum ad valorem.

On spirits of turpentine, a duty of twenty cents per gallon: Provided, That all the provisions of law relating to the assessment and collection of the duties on cotton, under rules and regulations to be prescribed by the Secretary of the Treasury, so far as the same may be deemed applicable thereto, shall apply to the assessment and collection of duties on spirits of turpentine.

On ground coffee, and on all ground substitutes for coffee, or preparations of which coffee forms a part, and on all ground substitutes for coffee, a duty of one cent per pound.

On ground pepper, ground mustard, ground pimento, ground cloves, and ground ginger, and all imitations of the same, a duty of one cent per pound.

On molasses produced from the sugar cane, and not from sorghum or imphee, a duty of five cents per gallon.

On syrup of molasses or sugar cane juice, when removed from the plantation, concentrated molasses or melado, and eleven bottoms of sugar produced from the sugar cane and not made from sorghum or imphee, a duty of one cent and one-fourth of one cent per pound.

On brown or black sugar not above number twelve Dutch standard in color, produced from the sugar cane and not from sorghum or imphee, other than those produced by the refiner, a duty of two cents per pound.

On all clarified or refined sugar above number twelve and not above number eighteen Dutch standard in color, produced directly from the sugar cane and not from sorghum or imphee, a duty of two and one-half cents per pound.

On the gross amount of the sales of sugar, including all the products of the refineries or refineries, a duty of two and a half per centum ad valorem: Provided, That every person shall be regarded as a sugar refiner, and pay the duties levied by law, whose business it is to advance the quality and value of sugar upon which a duty has been assessed and paid, by melting and recrystallization, or by liquoring, drying, or other washing process, or by other chemical or mechanical means, or who shall advance the quality or value of molasses, concentrated molasses or melado, upon which a duty has been assessed, and paid, by boiling or other process.

On sugar candy and all confectionery made wholly or in part of sugar, valued at not exceeding twenty cents per pound, a duty of two cents per pound; exceeding twenty and not exceeding forty cents per pound, a duty of four cents per pound; when exceeding forty cents per pound, or sold by the box, package, or otherwise than by the pound, a duty of ten per centum ad valorem.

On chocolate and cocoa prepared, a duty of one and a half cents per pound.

On salarinas and bicarbonate of soda, a duty of five mills per pound.

On starch made of potatoes, a duty of two mills per pound; made of corn or wheat, a duty of three mills per pound; made of rice or any other material, a duty of one cent per pound.

On gunpowder, and all substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty-eight cents per pound or less, a duty of one cent per pound; when valued at above twenty-eight cents per pound and not exceeding thirty-eight cents per pound, a duty of one and a half cent per pound; and when valued above thirty-eight cents per pound, a duty of eight cents per pound.

On white lead, a duty of thirty-five cents per one hundred pounds.

On oxide of zinc, a duty of thirty-five cents per one hundred pounds.

On sulphate of barytes, a duty of twelve cents per one hundred pounds: Provided, That white lead, oxide of zinc, and sulphate of barytes, paints and painters' colors, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously paid.

On all paints and painters' colors, dry or ground, in oil, or in paste with water, not otherwise provided for, a duty of five per centum ad valorem.

On varnish or Japan, made wholly or in part of gum copal, or other gums or substances, a duty of five per centum ad valorem.

On glue and gelatine of all descriptions, in the solid state, a duty of one cent per pound.

On glass and cement, made wholly or in part of glass, to be sold in the liquid state, a duty of forty cents per gallon.

On pins, solid lead or other, a duty of five per centum ad valorem.

On screws, commonly called wood screws, a duty of ten per centum ad valorem.

On clocks and timepieces, and on clock movements, when sold without being cased, a duty of five per centum ad valorem.

On umbrellas and parasols made of cotton or silk, or other material, a duty of five per centum ad valorem.

On gold leaf, eighteen cents per pack, containing not more than twenty books of twenty-five leaves each.

On gold foil, two dollars per ounce troy weight.

On paper of all descriptions, including postboard, binders' board, and tared paper for roofing or other purposes, a duty of three per centum ad valorem.

On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft-soap and soap otherwise provided for, valued at not above five cents per pound, a duty of two mills per pound; valued at above five cents, per pound, a duty of one cent per pound.

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, a duty of five cents per pound.

On soft-soap, a duty of five per centum ad valorem.

On all unaccompanied chemical productions, not otherwise provided for, a duty of five per centum ad valorem.

On essential oils, of all descriptions, a duty of five per centum ad valorem.

On pickles, preserved fruits, preserved vegetables, preserved meats, fish, and shellfish in cans, kegs, or tight packages, a duty of five per centum ad valorem.

On bill boards, printed, printed cards and printed circulars, a duty of five per centum ad valorem.

On all printed books, magazines, pamphlets, reviews, and all other similar printed publications, except newspapers, a duty of five per centum ad valorem.

On productions of stereopters, lithographs, and engravings, a duty of five per centum ad valorem.

On photographs or any other sun picture, being copies of engravings or works of art, or used for the illustration of books, and on photographs so small in size that stamps cannot be affixed, a duty of five per centum ad valorem.

On all repairs of engines, cars, carriages, or other articles, when such repairs increase the value of the articles so repaired, ten per centum or over, a duty of three per centum on such increased value: Provided, That on such repairs made upon ships, steamboats, or other vessels, a duty of two per centum only on the increased value shall be assessed.

On the hulls, as launched, of all ships, barges, brigs, schooners, sloops, sailing vessels, steamboats, canal boats, and all other vessels or water craft, (not including engines or rigging) hereafter built, made, constructed, or finished, a duty of two per centum ad valorem.

On slate, freestone, sandstone, marble and building stone of any other description, when dressed, hewn, or finished, a duty of three per centum ad valorem: Provided, That the cost for the erection, fitting, adjusting, or setting building stone of any description, shall not be included in the assessment of any duties thereon.

On marble and other monumental stones, with or without inscriptions, five per centum ad valorem.

On lime and Roman or water cement, a duty of three per centum ad valorem.

On brick, draining tiles, and earthen and stone water pipes, a duty of three per centum ad valorem.

On masts, spars, and ship or vessel blocks, whether made to order or for sale, a duty of two per centum ad valorem.

On all furniture, or other articles made of wood, sold in the rough or unfinished, a duty of five per centum ad valorem: Provided, That all furniture, or other articles made of wood, previously assessed, and a duty paid thereon, shall be assessed a duty of five per centum ad valorem upon the increased value only thereof when sold in a finished condition.

On sails, a duty of six cents per one hundred pounds.

On sails, tents, shades, awnings, and bags, made of cotton, flax, or hemp, or part of either or other material, five per centum ad valorem: Provided, That when the material from which any of the foregoing articles are made, was imported, or has been subject to and paid a duty, and the same is made by sewing, a duty shall be assessed only on the increased value thereof.

On artificial mineral waters, soda waters, aerated water, and all beverages used for like purposes, sold in bottles, or from fountains, or otherwise, and not otherwise provided for, a duty of five per centum ad valorem.

On mineral or medicinal waters, or waters from springs impregnated with minerals, a duty of one half cent for each bottle, or from fountains, or otherwise, and not otherwise provided for, a duty of five per centum ad valorem.

On mineral or medicinal waters, or waters from springs impregnated with minerals, a duty of one half cent for each bottle containing not more than one pint; when containing more than one pint and not more than one quart, one cent; when containing more than one quart, for each additional quart or fractional part thereof, one cent.

On pig iron, a duty of two dollars per ton.

On blooms, slabs, or loops, when made in forges on blastfurnaces, directly from the ore, a duty of three dollars per ton.

On railroad iron, a duty of three dollars per ton.

On railroad iron, rerolled, a duty of two dollars per ton: Provided, That the term rerolled shall apply only to rails for which the manufacturer receives pay for remanufacturing, and not for new iron.

On all iron advanced beyond blooms, slabs, or loops, and not advanced beyond bars and bands, hoops, and sheet iron, thinner than number eighteen wire gauge, and plate iron not less than one-eighth of an inch in thickness, a duty of three dollars per ton: Provided, a ton shall, for all the purposes of this act, be understood and taken to be two thousand pounds.

On band, hoop, and sheet iron, thinner than number eighteen wire gauge, plate iron, less than one-eighth of an inch in thickness, and cut nails and spikes,

not including nails, tacks, brads, or finishing nails, usually put up and rolled in papers, whether in papers or otherwise, nor horseshoe nails wrought by machinery, a duty of five dollars per ton: Provided, That bars, rods, axle-poles, bands, hoops, sheets, plates, nails, and spikes, not including such as are usually put up in papers, as before mentioned, manufactured from iron, upon which the duty of three dollars has been levied and paid, shall be subject only to a duty of two dollars per ton in addition thereto, anything in this act to the contrary notwithstanding.

On iron castings used for bridges or other permanent structures, a duty of three dollars per ton.

On stoves and hollow-ware and castings of iron exceeding ten pounds in weight for each casting, not otherwise provided for, a duty of three dollars per ton.

On rivets exceeding one-fourth of an inch in diameter, nuts and washers not less than two ounces each in weight, and bolts exceeding five-sixteenths of an inch in diameter, a duty of five dollars per ton: Provided, That when a duty upon the iron from which rivets, nuts, washers, and bolts, as aforesaid, shall have been made, shall have paid a duty of not less than three dollars per ton, a duty only, in addition thereto, shall be paid of two dollars per ton: Provided, further, That castings of iron and iron of all descriptions advanced beyond pig iron, blooms, slabs, or loops, upon which no duty has been assessed, or paid in the form of pig iron, blooms, slabs, or loops, shall be assessed and paid, in addition to the foregoing rates of duty, a duty of three dollars per ton.

On steel, in ingots, bars, or wire, not less than one-fourth of an inch in thickness, valued at seven cents per pound or less, a duty of five dollars per ton, valued at above seven cents per pound, and not above eleven cents per pound, a duty of ten dollars per ton; valued at above eleven cents, a duty of twenty dollars per ton: Provided, That steel rolled, and sheet, rod, or wire made of steel upon which a duty has been assessed and paid, shall be assessed and pay a duty of five per centum ad valorem upon the increase of value only thereof.

On steam engines, including locomotive and marine engines, a duty of three per centum ad valorem.

On quicksilver produced from the ore, a duty of two per centum ad valorem.

On copper and lead ingots, pigs or bars, and spelter and brass, a duty of three per centum ad valorem.

On rolled brass, copper rolled, yellow sheeting metal in rods or sheets, and sheet, lead, and lead pipes, a duty of three per centum ad valorem: Provided, That when any of the articles herein mentioned shall not have been assessed and paid duty in the form of ingots, pigs, or bars, a duty of five per centum shall be assessed and paid thereon.

On goat, calf, kid, sheep, hog, and dog skins, tanned or dressed in the rough, a duty of five per centum ad valorem.

On goat, calf, kid, sheep, hog, and dog skins, carried or finished, a duty of five per centum ad valorem: Provided, That all goat, calf, kid, sheep, horse, hog, and dog skins previously assessed in the rough, and upon which duties have been actually paid, shall be assessed on the increased value only when carried or finished.

On patent, enameled, and Japanese leather and skins of every description, a duty of five per centum ad valorem.

On oil dressed leather and deer skins, dressed or smoked, a duty of five per centum ad valorem: Provided, That when leather or skins upon which a duty has been previously assessed and paid, shall be manufactured into gloves, mittens, or moccasins, the duty shall only be assessed upon the increased value thereof when so manufactured.

On leather of all descriptions, tanned or partially tanned, in the rough, a duty of five per centum ad valorem.

On leather of all descriptions, carried or finished, a duty of five per centum ad valorem: Provided, That all leather previously assessed in the rough and upon which duties have been actually paid shall be assessed on the increased value only when carried or finished.

On wine made of grapes, a duty of five cents per gallon.

On all other wines or liquors known or designated as wine, not made from currants, raspberries, or berries, produced by being rectified or mixed with other spirits, or into which any matter whatever may be infused to be sold as wine; or by any other name, and not otherwise provided for in this act, a duty of fifty cents per gallon: Provided, That the returns, assessments, and collections of the duties on such wines shall be subject to the regulations of the Commissioner of Internal Revenue. And any person who shall willfully and knowingly sell or offer for sale any such wine made after the passage of this act, upon which the duty herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a penalty of one hundred dollars or to imprisonment not exceeding two years, at the discretion of the court.

On fans of all descriptions, when made up or manufactured, a duty of five per centum ad valorem: Provided, That all manufactured fans, on which a duty has been previously assessed and paid before manufacture, it shall be assessed only on the increased value thereof when so manufactured.

On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same have been dyed, printed, or bleached, and on all cloth painted, damasked, shirred, tiered, varnished, or oiled, a duty of five per centum ad valorem: Provided, That thread and yarn, and warps for weaving shall be regarded as manufactures and be subject to a duty of five per centum ad valorem.

On ready-made clothing, boots and shoes, gloves, mittens, and moccasins, caps, hats, and bonnets, or other articles of dress for the wear of men, women, or children, five per centum ad valorem: That any tailor, boot or shoemaker, hatter, cap or bonnet-maker, milliner or dressmaker exclusively engaged in manufacturing any of the foregoing articles to order as custom work and not for sale generally, who shall make affidavit to the assessor or assistant assessor, that the entire amount of such manufactures so made does not exceed the sum of six hundred dollars per annum, shall be exempt from duty; when exceeding six hundred dollars per annum a duty of three per centum ad valorem on the excess above six hundred dollars.

On cotton upon which no duty has

been levied, collected, or paid, and which is not assessed by law, a duty of two cents per pound, which shall be and remain a lien thereon, until said duty shall have been paid, in the possession of any person whomsoever.

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, India-rubber, gutta-percha, wood, willow, glass, pottery, ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials not in this act otherwise provided for, a duty of five per centum ad valorem: Provided, That on all cloths dyed, printed, or bleached, on which a duty or tax shall have been paid before the same were so dyed, printed, or bleached, the said duty or tax of five per centum shall be assessed only upon the increased value thereof: And provided, further, That any cloth or fabrics, as aforesaid, when made of thread, yarn or warp, upon which a duty, as aforesaid, shall have been assessed and paid, shall be assessed and pay a duty on the increased value only thereof.

On all diamonds, emeralds, precious stones and imitations thereof, and all other jewelry, a duty of ten per centum ad valorem: Provided, That when diamonds, emeralds, precious stones or imitations thereof, imported from foreign countries, or upon which import duties have been paid, shall be set or reset in gold or any other material, the duty shall be assessed and paid upon the value only of the settings.

On extended, plug, twist, and all other kinds of manufactured tobacco, not herein provided for, from which the stem has been taken out in whole or in part, or which is sustained, thirty-five cents per pound.

On smoking tobacco manufactured with all the stem to the leaf not having been stripped or stripped from the stem, and not refuse tobacco known as flake-cut shorts, twenty-five cents per pound.

On smoking tobacco, made exclusively of stem and not mixed with leaf or leaf and stems, fifteen cents per pound.

On snuff, manufactured of tobacco, or any substitute for tobacco, ground dry or damp, picked, scented, or otherwise, of all descriptions, thirty-five cents per pound.

On fine-cut chewing tobacco, whether manufactured with the stem in or not, or however sold, whether loose in bulk, or in packages, papers, wrappers, or boxes, thirty-five cents per pound.

On cigarettes made of tobacco, enclosed in a paper wrapper, at not over five dollars per hundred packages, each containing not more than twenty-five cigarettes, one dollar per hundred packages. And all cigarettes made of tobacco enclosed in a paper wrapper, valued at over five dollars per hundred packages, as aforesaid, shall be subject to the same duties herein provided for cigars of like value.

On cigarettes made wholly of tobacco, and also on cigars known as cheroots, or short cuts, valued in each case at not over five dollars per thousand, three dollars per thousand.

On cigars, valued at over five dollars and not over fifteen dollars per thousand, eight dollars per thousand.

On cigars, valued at over fifteen dollars and not over thirty dollars per thousand, fifteen dollars per thousand.

On cigars, valued at over thirty dollars per thousand and not over fifty dollars per thousand, twenty-five dollars per thousand.

On cigars, at over fifty dollars per thousand, forty dollars per thousand, and the valuation of cigars herein mentioned shall in all cases be the value of the cigars exclusive of the tax.

And all cigars manufactured after the passage of this act shall be packed in bundles, boxes, or packages open to inspection and correctly labelled with the number and kind contained therein, and after inspection, unless the same shall be removed to a bonded warehouse for exportation, shall be stamped by the inspector with stamps to be provided by the Commissioner of Internal Revenue, denoting the tax thereon, and so affixed that the bundle or box cannot be opened without effacing or destroying said stamp. And any bundle, box, or package of cigars which shall be sold or pass out of the hands of the manufacturer, except into a bonded warehouse without such stamp or affixed by an inspector, shall be forfeited, and may be seized wherever found, and sold, one-half of the proceeds of such sale to be paid to the informer and the other to the United States. And every person, before making any cigars after the passage of this act, shall apply for and procure from the assistant assessor of the district in which he or she resides, a permit authorizing such person to carry on the trade of cigar making, for which permit he or she shall pay an assistant assessor the sum of twenty-five cents. And every person employed or working at the business of cigar making in any other district than that in which he or she is a resident, shall before making any cigars in such other district, present said permit to the assistant assessor of the district where so employed or working, and procure the endorsement of said assistant assessor, authorizing such person to carry on the trade of cigar making in said district, for which endorsement the assistant assessor shall be entitled to receive from the applicant the sum of ten cents. And it shall be the duty of every assistant assessor, upon application of any person residing in his district, to furnish a permit, or to induce upon the permit of the applicant, if resident in another district, authority to pursue the trade of cigar making within the proper district of such assistant assessor; and said assistant assessor shall keep a record of all permits granted or endorsed by him, showing the date of each permit, the name, residence, and place of employment of the party named therein, the name and district of the officer who originally granted the same, or who may have made any subsequent endorsement thereon, and the name or names of the party or parties by whom the person named in such permit is employed, or if working for himself or herself, stating such fact: And every person making cigars shall keep an accurate account of all the cigars made by him or her, for whom, and their kind or quality; and if made for any other person, shall state in said account the name of the person or persons for whom the same were made, and his or their place of business and shall, on the first Monday of every month, deliver to the assistant assessor of the district, if required by him, a copy of such account, verified by oath or affirmation that the same is true and correct. And if any person shall make any cigars without procuring such permit, or the proper endorsement thereon, he or she shall be punished by a fine of five dollars for each day he or she shall so offend, or by imprisonment for such time as the

court may order for each day's offense, not exceeding thirty days in the whole, or any one conviction. And if any person making cigars shall fail to make the return herein required, or shall make a false return, he or she shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And if any person, firm, company, or corporation shall employ or procure any person to make any cigars, who has not the permit or the endorsement thereon required by this act, he, she, or they shall be punished by a fine of ten dollars for each day he, she, or they shall so employ such person, or by imprisonment not exceeding ten days: And if any person shall be found making cigars without such permit, or the endorsement thereon, the collector of the district may seize any cigars, or tobacco for making cigars, which may be found in possession of such person, and the same shall be forfeited to the United States and sold; and one-half of the proceeds paid to the United States, one-fourth to the informer, and the other fourth to the collector making the seizure.

On bullion in lump, ingot, bar, or otherwise, a duty of one-half of one per centum ad valorem, to be paid by the assessor of the same, who shall stamp the product of the assay on the Commissioner of Internal Revenue, under the direction of the Treasurer, may prescribe by general regulations. And every and all sales, transfers, exchanges, transportation, and exportation of gold or silver, or any of them, shall be subject to a penalty of one thousand dollars for each offense, and to a fine not exceeding thirty days, and to imprisonment for a term not exceeding two years or less than six months. No jeweler, worker or artificer in gold and silver, shall use either of those initials except it shall have first been stamped as aforesaid, as required by this act, and every violation of this section shall subject the offender to the penalties contained herein. No person or corporation shall take, transport, or cause to be transported, export, or cause to be exported from the United States any gold or silver to its natural state, uncolored or unaltered, and unstamped, as aforesaid; and for every violation of this provision every offender shall be subject to the penalties contained herein: Provided, That the foregoing substitution of this section providing for tax on gold and silver shall only be in force from and after six days after the passage of this act.

Sec. 95. And be it further enacted, That whenever any manufactured articles, goods, wares, or merchandise on which an excise or impost duty has been paid, and which are not specially provided for, are increased in value by being polished, painted, varnished, waxed, oiled, glazed, electrotyped, galvanized, plated, finished, ground, pressed, colored, dyed, trimmed, ornamented, or otherwise more completely finished or fitted for use or sale, without changing the original character or purpose for which the same are intended to be used, there shall be levied, collected, and paid a tax of five per centum ad valorem upon the amount of such increased value, to be assessed, by deducting from the value of the finished article when sold, or removed for sale, delivery, or consumption, the cost or value of the original article to the person, firm, or company liable to the duty imposed upon the increased value thereof.

The increasing of values in the manner aforesaid shall be deemed manufacturing, and any person, firm, company, or corporation engaged therein shall be liable to all the provisions of law for the collection of internal duties relating to manufactures as to licenses, returns, payment of taxes, bonds, fines, penalties, and forfeitures.

Sec. 96. And be it further enacted, That newspapers, books, shingles, laths, and other lumber, staves, hoops, shooks, headings, and timber partially wrought and unfinished for chairs, tables, rails, hubs, spokes, fellows, snath, lates, shovels and fork handles, matboards, umbrella stretchers, alderwood made or manufactured or split, or materials upon which the duties imposed by law shall have been paid, bone distillate, plaster or gypsum, wall, burning fluid, printers' ink, wax prepared for textile or building purposes, until actually woven, matted and knitted, or other building stones in block, rough and unworked, charcoal, coke, all kind and meal made from grain, bread and mealstuffs, butter cheese, concentrated milk, paraffine, whale and fish oil, value of building used in the manufacture of silver ware, silver building for prepared for plates are exclusively materials prepared for the manufacture of body stoves exclusively and out for other uses, (such as cut tapes and small wares for joining hoops together) shall be and hereby are exempt from duty. And also all goods, wares, and merchandise, and articles which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been imposed by law, where the increased value of such goods, wares, or merchandise, and articles so made or manufactured, shall not exceed the amount of five per centum ad valorem, shall be and hereby are exempt from duty.

Sec. 97. And be it further enacted, That every person firm or corporation, who shall have made any contract prior to the passage of this act, and without other provision therefor for the payment of duties imposed by law enacted subsequent thereto, upon articles to be delivered under such contract, is hereby authorized and empowered to add to the price thereof so much money as will be equivalent to the duty so subsequently imposed on said articles, and not previously paid by the vendee, and shall be entitled by virtue hereof to be paid to and to sue for and recover the same accordingly: Provided, That where the United States is the purchaser under such price contract, the certificate of the proper officer of the department by which the contract was made, showing, according to regulations to be prescribed by the Secretary of the Treasury, the articles to be purchased by the United States, and taken to such subsequent duty, shall be taken and received, so far as the same is applicable, in discharge of such subsequent duties on articles so contracted to be delivered to the United States and actually delivered according to such contract.

Sec. 98. And be it further enacted, That there shall be levied, collected, and paid on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other securities, a duty of one per centum ad valorem, to be paid by the assessor of the same, who shall stamp the product of the assay on the Commissioner of Internal Revenue, under the direction of the Treasurer, may prescribe by general regulations. And every and all sales, transfers, exchanges, transportation, and exportation of gold or silver, or any of them, shall be subject to a penalty of one thousand dollars for each offense, and to a fine not exceeding thirty days, and to imprisonment for a term not exceeding two years or less than six months. No jeweler, worker or artificer in gold and silver, shall use either of those initials except it shall have first been stamped as aforesaid, as required by this act, and every violation of this section shall subject the offender to the penalties contained herein. No person or corporation shall take, transport, or cause to be transported, export, or cause to be exported from the United States any gold or silver to its natural state, uncolored or unaltered, and unstamped, as aforesaid; and for every violation of this provision every offender shall be subject to the penalties contained herein: Provided, That the foregoing substitution of this section providing for tax on gold and silver shall only be in force from and after six days after the passage of this act.

Sec. 99. And be it further enacted, That whenever any manufactured articles, goods, wares, or merchandise on which an excise or impost duty has been paid, and which are not specially provided for, are